

Dear and valued customer,

The UK Government has taken the decision to introduce the border controls in three stages up until 1 July 2021. With this letter, we like to inform you about the importance of understanding the difference between these 3 stages and what this will mean for you as being our important customer or supplier.

The stages are:

1. From January 2021(*current*): Traders importing non-controlled goods, covering everything from clothes to electronics, will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders will also need to consider how they account for and pay VAT on imported goods. Traders will then have up to six months to complete customs declarations. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. UK Safety and Security declarations will not be required on imports to Great Britain from the EU for the first six months.

2. From April 2021: All products of animal origin (POAO) – for example meat, honey, milk or egg products – and all regulated plants and plant products will also require pre-notification and the relevant health documentation. Any physical checks will continue to be conducted at the point of destination until July 2021. Safety and Security declarations will be required on exports when they are empty pallets, containers or vehicles being moved to the EU under a transport contract, or if they are goods being moved in RoRo vehicles where there is a requirement for an Exit Summary (EXS) declaration.

You must: • If traders are importing Products of Animal Origin (POAO) or a regulated plant and plant product, traders must be prepared to submit pre-notification and the relevant health documentation. • Meet Safety and Security requirements on all exports.

You do not need to- • If you are not importing Products of Animal Origin or a regulated plant, you do not need to make any changes from January 2021 requirements

3. From July 2021: Traders moving any goods will have to make full customs declarations at the point of importation and pay relevant tariffs, **delaying declarations will not be possible.** Full S&S declarations will be required, while for commodities subject to sanitary and phytosanitary (SPS) controls, these must arrive at an established point of entry with an appropriate BCP and there will be an increase in physical checks and the taking of samples. SPS checks for animals, plants and their products will take place at GB BCPs. The GVMS will be in place for all imports, exports and transit movements at border locations which have chosen to introduce it.

You must- • Meet full customs requirements including submitting declarations, regardless of whether it is a controlled or a non-controlled good, as well as paying VAT and excise duty where necessary • Submit Safety and Security declarations on all imports. • Be prepared for customs compliance checks either at port or an inland site • Be prepared for relevant SPS goods to enter GB via a Border Control Post either at port or an inland site, accompanied by SPS documentary requirements.

You must not - • Fail to complete customs, VAT and excise requirements • Fail to submit goods to any necessary physical and documentary checks at GB Border Control Posts.

For more information please visit :

<https://www.gov.uk/government/publications/the-border-operating-model>

Trust to have you informed sufficiently,

A2B-online B.V.